

Schedules of Employer Allocations and Pension Amounts by Employer
For the Florida Retirement System Pension Plan and
The Retiree Health Insurance Subsidy Program
Cost-Sharing Multiple Employer Defined Benefit Pension Plans
For Fiscal Year Ended June 30, 2020

[Transmittal Letter](#)

[Schedules and Independent Auditor's Report](#)

[Schedules and Actuary's Letter on GASB 68 Pension Plan and HIS Exhibits](#)

GASB 68 Guidance

RSI and Sample Journal Entries

- [RSI and Sample Journal Entries Specific to Employers with a Fiscal Year Ended September 30, 2020](#)

[Estimating Tool for Employer Pension Funding for the FRS Pension Plan and Retiree Health Insurance Subsidy Program](#)